

Procedures For Receiving Market Service Levy Revenue At The Industry And Trade Office Of Banyumas District

Cici Rahmawati¹, Ani Kusbandiyah², Ira Hapsari³

{ciciirahmawati01@gmail.com¹, annykusbandiyah@gmail.com², irahapsari.ump@gmail.com³}

Faculty of Economic and Business, Universitas Muhammadiyah Purwokerto, Indonesia¹²³

Abstract. This study aims to determine the procedure of market service levy revenue at the Industry and Trade Agency of Banyumas Regency. The Department of Industry and Trade as an implementing element of the government responsible for industry and trade which is engaged in market service levies. Data collection methods used in the preparation of this research are primary data and secondary data. The results obtained in this study are the procedures for receiving market service levy revenue. The procedure is implemented based on Regional Regulation Number 19 Year 2011 on General Services Retribution in Banyumas Regency. It can be concluded that, in the implementation of activities there are still shortcomings, namely that there is no Flowchart that is appropriate in implementing the procedure for receiving market service levy revenue. Therefore, it is necessary to have an appropriate flowchart for the procedure of receiving market service levy revenue as a reference to avoid misuse and fraud.

Keywords: Retribution Revenue, Revenue and Market Service Retribution Procedure

1 Introduction

Most of the local revenue comes from market service fees that exist in each region. Local governments always need a stable source of local revenue while carrying out government and development functions. Market service charges are a source of local revenue that helps increase local own-source revenue (PAD). This revenue is used to organize and maintain regional development and local government activities that benefit the community.

Retribution is one type of levy paid by facility users to the owner or manager as a condition of using public facilities provided by the central and regional governments. It is

expected that PAD will be a source of financing for government administration and development because it can improve welfare for the community [1]. Meanwhile, the market is a system, institutions, procedures, social relations and infrastructure where businesses sell goods, services and labor to the public in exchange for money. Legal tender, namely money, can support the regional economy, especially in Kabupaten Banyumas. Markets facilitate the distribution of the community's natural resources by providing a place to sell.

Market retribution or market service retribution is a type of general retribution collected from traders for the use of market facilities. These facilities include kiosks, los, courts, and other facilities. Market retribution can provide benefits to both market users and local government in Kabupaten Banyumas. The benefits for market users include improving market services in terms of provision, use and maintenance of market facilities. Meanwhile, the benefits of retribution for the local government include being a potential source of local retribution revenue to increase PAD. By using the facilities that have been provided, the traders will be charged market retribution as a form of reward based on the facilities used. There is a need to improve the facilities in order to increase market retribution by improving the facilities to make them more adequate and comfortable to be used by the traders. Thus, the traders will feel comfortable with the facilities provided. Therefore, local revenue will increase with the benefits obtained by the community [4].

Market retribution revenue has a relationship with the growth in the number of traders utilizing market management services. In order for the management of market service levies to run effectively, the local government of Banyumas Regency needs to improve the service of selling places and is required to be active in managing market levies to support the development and growth of markets and the welfare of the community. The revenue receipts of market service levy from the Industry and Trade Office of Banyumas Regency from January to December 2023 are as follows: 177.65% per month, 146.85% per month, 159.50% per month, 122.26% per month, 153.55% per month, 136.77% per month, 153.08 per month, 148.39% per month, 142.19% per month, 137.04% per month, 140.25% per month, 129.51% per month. Revenue collection of market service retribution in February 2024 amounted to 103.97% per month. Thus, the effectiveness of market service charge revenue collection is carried out to increase PAD in Banyumas Regency].

The Industry and Trade Office of Banyumas Regency is responsible for managing market levies in Banyumas Regency. These levies contribute significantly to the increase of local revenue [10]. Increased local revenue is a measure of the local government's ability to organize local development. Therefore, the local government needs to improve supervision in managing the market and the effectiveness of collecting market service levy itself. There are 28 markets managed by the Industry and Trade Agency of Banyumas Regency. This is a potential for the local government to increase local revenue sources. The amount of market service levy collection will increase the source of PAD in Banyumas Regency. If market levies are collected effectively and efficiently, then PAD will continue to increase in each period.

Based on the explanation above, market service levy has an important role in contributing to PAD. If the collection of market service levies is carried out effectively, then

the receipt of retribution revenue will also increase so that it can support PAD in Banyumas Regency. Thus, it is necessary to have a system in the process of collecting retribution until the process of reporting cash receipts in order to create a correct and sustainable system.

2 Theoretical Review

2.1 Procedure Theory

The Big Indonesian Dictionary (KBBI) says that a procedure is a stage of activities performed to accomplish a task. To solve a problem, the procedure includes the stages of a series of actions that are related to each other. This procedure is carried out by several people in one or more departments in the company which is intended to ensure that recurring transactions are taken care of in the same way. The procedure section includes how, when and by whom the task should be completed. A procedure is a series of clerical procedures, usually involving several people in one or more departments, made to ensure uniform handling of company transactions that occur repeatedly [3]. The term "procedure" refers to a collection of activity steps that are systematically arranged to solve a problem [8]. According to several experts and the Big Indonesian Dictionary (KBBI), it can be concluded that, procedure is a stage consisting of several series of activities arranged systematically. This series will become a pattern for doing work repeatedly so that they are interconnected with one another. The company can achieve its work goals more efficiently and effectively.

The characteristics of the procedure are as follows, procedures indicate the absence of delays and obstacles, the procedure shows a logical and simple sequence, procedures support the achievement of the goals of an organization, procedures are able to create good supervision and use the minimum possible costs, and procedures indicate the assignment of decisions and responsibilities. The benefits of the procedure are as follows, procedures make it easier to determine the steps of future activities, procedures help increase effective and efficient work productivity, turning repetitive work into routine and limited, thus simplifying execution and the executors only do what is necessary, there are clear instructions or work programs that must be obeyed, and prevent irregularities and facilitate supervision.

Based on the above characteristics, one of the characteristics, namely explicit standards and measures of performance, states that the importance of clear standards and measures of performance. This shows that it is important to have firm and measurable standards for organizational performance, including clarification of goals, targets, and indicators of success, and can be measured through certain benchmarks. The establishment of performance standards is intended to provide best value and best practice, while the establishment of performance measures is to assess success or failure in achieving performance targets and organizational goals.

2.2 Retribution Revenue Receipt

According to PERMENDAGRI No. 21 of 2011, regional revenue is the right of local governments that is recognized as an increase in the value of regional assets. This revenue includes receipts from various sources, including taxes and levies in a certain fiscal year

period to finance government operations. The revenue shows the size of the income, in the sense that revenue can measure the level of income during a certain period.

2.3 Market Service Retribution

Market service levy is a fee charged for the provision of traditional market facilities such as courts, los, and kiosks managed by the local government. This retribution payment is required as compensation for the use of market facilities that have been occupied by traders [6]. The subjects of market service retribution are individuals or entities that use market facilities provided and regulated by the local government. Meanwhile, the object of retribution is Market services are traditional market facilities.

2.4 Flowchart

A *flowchart* is a diagram that shows the flow in a program or procedure logically by using symbols to describe the process in detail. In programming, *flowcharts* connect one process with another [5].

3 Research Methods

The data collection and retrieval methods used are divided into two:

Primary Data; Primary data is a type of research data source obtained or collected directly from DINPERINDAG Kabupaten Banyumas. Primary data can be obtained through two methods, including:

A. Observation Method

The observation method is carried out through direct observation in the markets of Banyumas Regency. This data was obtained from traders and users of service facilities used as a supporting source for practical work reports in the field.

B. Interview Method

The interview method was conducted through direct interviews with employees, especially in the finance department and market sector, regarding the procedures for receiving market retribution revenue from DINPERINDAG Kabupaten Banyumas.

Secondary Data; Secondary data is a source of research data that is obtained indirectly. Secondary data is in the form of evidence, records or historical reports that have been arranged in the archives of DINPERINDAG Banyumas Regency. Secondary data was obtained through two methods, including:

A. Literature Review

The literature study is information in the form of analysis from books, documents and reports contained in DINPERINDAG Kabupaten Banyumas.

B. Documentation

The documentation is additional information from books, archives, documents, written figures, and pictures found at DINPERINDAG Kabupaten Banyumas as supporting research.

4 Study

4.1 Market Service Retribution

Market levy managed by DINPERINDAG of Banyumas Regency is a type of public service levy that has potential and is widely used by the community, especially by the market users themselves. Market user charges provide benefits to both market users and the local government of Kabupaten Banyumas. Retribution for market services is imposed according to the level of the market and the facilities utilized by traders. These levies are collected daily by market attendants from traders who use the premises for selling. Each trader will receive an official ticket as proof of payment of the market retribution.

4.2 Market Class and Market Retribution Tariff

Based on Regional Regulation No. 19/2011 on Retribution for Public Services in Kabupaten Banyumas, there is a retribution rate for market services that applies according to the market class level. The following are the market classes in Kabupaten Banyumas:

Table 1 Market Class of Banyumas Regency

Market Class (I)	Market Class (II)	Market Class (III)	Market Class (IV)
Ajibarang	Sarimulyo	Pond	Karang Tengah
Wage	Banyumas	Dead end	Cikebrok
Sokaraja	Pon	Legok	Kober
Wangon	Ban	Sangkalputung	
Sweet	Pahing	Wijahan	
Sumpiuh	Jatilawang	Steepness	
Pratistha Harsa	Peksi Bacingah	Situmpur	
		Purwanegara	

Table 2 Service Tariff for Market Retribution in Banyumas
Regency

Type of Service	Class I (Rp)	Class II (Rp)	Class III (Rp)	Class IV (Rp)	Unit
(2)	(3)	(4)	(5)	(6)	(7)
Shophouse	500	400	300	200	Per m /day²
Shops/ Stalls					
Downstairs	400	300	200	200	Per m /day²
Top floor	300	300	200	200	Per m /day²
The	250	200	150	100	Per m /day²
Market Square / Grounds	250	200	150	100	Per m /day²
Issuance of SPP	150.000	100.000	50.000	25.000	
Waste Services					
Shopho	10.000	8.000	6.000	5.000	Per m

use, Shop, Kiosk					/month 2
The	200	200	200	100	Per m

Based on the table above, there are several types of market services in the form of facilities provided in the market including shophouses, kiosks/shops, los, and courts. A shophouse or shop house is a type of building that is used as a residence or a place to conduct commercial activities. It can be said that shophouses or shop houses are buildings that combine residential and work functions in one place. The utilization of shophouses as a place of business activities can increase the income of traders. Shophouses are built in strategic locations for the community to find the goods or services needed, the strategic position can support the business activities carried out. A kiosk or shop is a small-sized business place in the form of a fixed building in the market area that has a roof and is separated from one another. The separation between one place and another starts from the floor, walls to the roof which is fixed or permanent as a place to carry out buying and selling activities. Los is a building in the form of a fixed building but without walls which is divided into a number of plots. Each plot that has been divided into an elongated shape in the market los will be occupied by traders for buying and selling activities. A courtyard is a place or land that is open or not limited permanently but has its own place. The courtyard available in the market will be occupied by five-time traders for buying and selling activities.

Based on the table above, market tariffs have been set in the regions for various types of services and market classes. Users of market facilities are obliged to pay market retribution as a form of use of the facilities or premises provided. Market retribution is expressed in rupiah (Rp) per square meter (M^2) month and type of retribution object per day. The amount of market retribution fee will vary according to the facilities provided by the government to be paid every month. The calculation is as follows:

- a. Los = (size of distribution x area) + 25%
- b. Kiosk/Shop = (retribution amount x area) + garbage fee per month

4.3 Market Service Retribution Collection Procedure

The PERDA of Banyumas Regency regulates how market retribution collection is conducted. Regional Regulation of Banyumas Regency No. 19/2011 on Retribution for General Services in Banyumas Regency serves as the basis for implementing market service retribution collection. The collection is conducted based on the Regional Retribution Determination Letter (SKRD) issued by the relevant agency. SKRD is a letter stipulating the basic tariff of market retribution. The following is the method of collecting market service retribution in Kabupaten Banyumas:

- A. Collection of market service retribution

Each collector will charge market retribution to each trader. This collection is carried out every day based on the place or stall used and according to the class of market they occupy. The process of collecting market retribution is done by giving an official ticket to each trader, then the trader pays the amount of money stated on the ticket.

B. Calculation of market levy revenue yield

After completing the retribution collection in each market, the collector will count the amount of retribution money collected each day. Furthermore, the money will be deposited to the assistant treasurer in charge of the market.

C. Recalculation and categorization

The assistant treasurer in each market will double-check the money received from the collectors. Then, the assistant treasurer will record and classify the market retribution based on its type, such as parking lot, los, ruko, and shop. After the recording and grouping is completed, the assistant treasurer requests the billing code from the treasurer in the Finance Division of DINPERINDAG Kabupaten Banyumas.

D. Depositing and reporting

After the assistant treasurer of each market receives the billing code from the treasurer of revenue in the Finance Division, the assistant treasurer of revenue will deposit the market retribution collection to the Regional Treasury (KASDA) through Bank Jateng by bringing the billing code that has been given by the treasurer of revenue in the Finance Division. The assistant treasurer is obliged to make a report on the realization of monthly market levy routinely to be deposited to the Market Division of DINPERINDAG of Banyumas Regency.

4.4 Reporting Of Market Service Retribution Realization

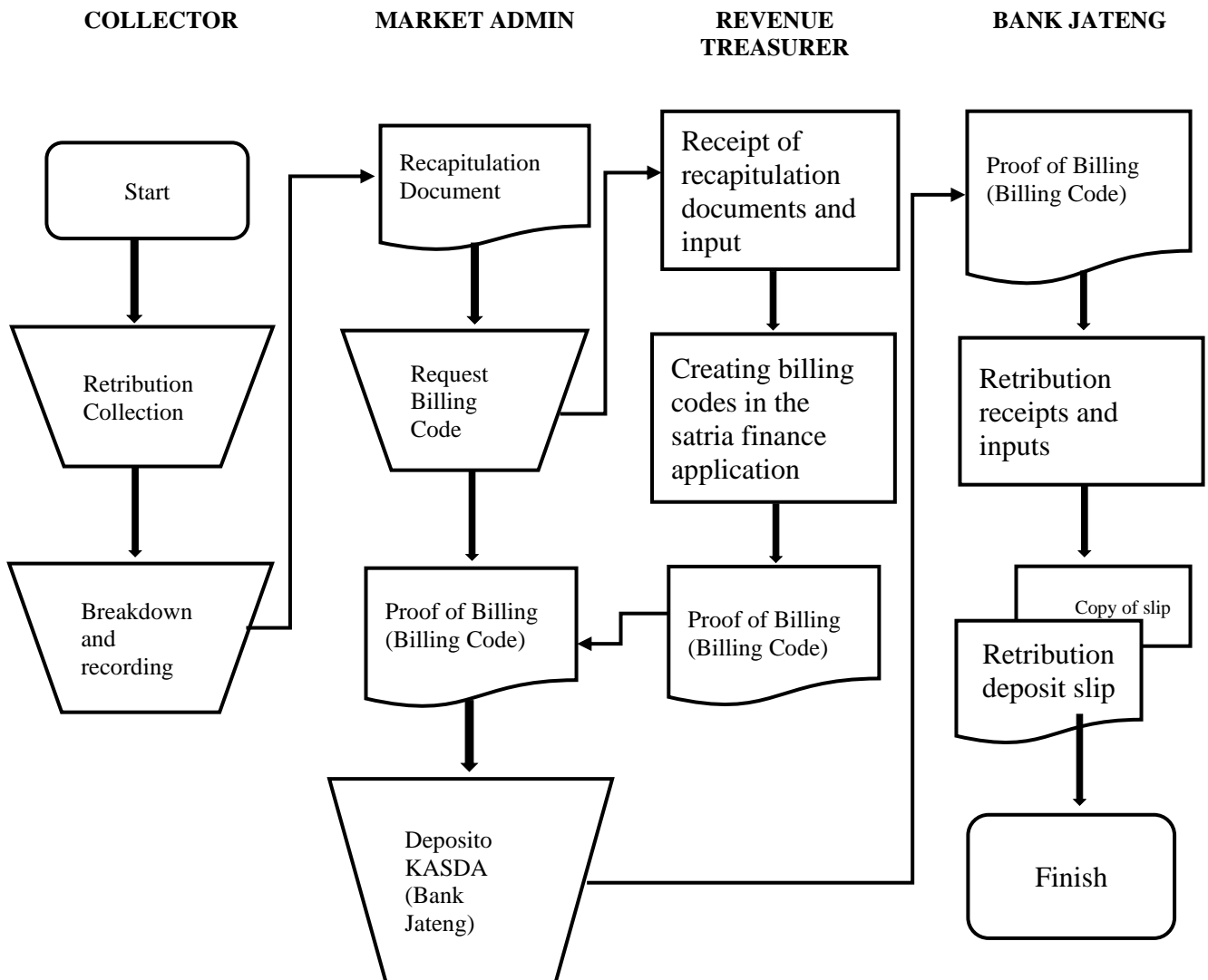
Reporting of market retribution revenue in the form of market service retribution revenue realization by market officers must be reported to DINPERINDAG of Banyumas Regency once a month. The monthly report is submitted by the market officer and consists of several documents. These documents are used as supporting documents that must attach a Deposit Receipt Letter (STS), Receipt Assistant Cash Book, Banyumas Regency Government Receipt, List of Targets and Realization of Regional Revenue Receipts / Deposits that have been validated by the Regional Treasury, Employee / Employee Attendance, and Stall Revenue Realization.

Reports on Local Own Revenue (PAD) and Balancing Funds as well as the Realization Report of Local Revenue Receipts are made once a month with the realization of monthly market retribution revenues. At the end of the year, this report will be submitted to the local government. With the realization report of market service levy revenue, the local government can analyze the level of market service levy revenue from each market whether it has reached the target or not.

The Banyumas Regency Industry and Trade Office has no *flowchat*, the following is the result of the *flowchart* made by the author based on the results of the interview.

Table 3 Flow chart of market retribution revenue collection system

MARKET SERVICE RETRIBUTION REVENUE COLLECTION PROCEDURE



The procedure or process of receiving market service retribution begins with each collector in each market in Banyumas Regency collecting market service retribution from all traders and other facility users in the market. The traders and facility users will be collected to pay market service levy in accordance with the market facilities occupied by the traders for buying and selling activities in the form of stalls, booths, courts and other facilities. After the collector has collected or collected the market service levy, the revenue from the levy will be calculated, recapitulated and detailed according to the type of levy. After the details are finalized, they are deposited to the admin of each market, which will then be reported to the Treasurer of the Finance Division of the Banyumas Regency Industry and Trade Office to create a billing code for the deposit and as a report on the market service levy revenue that will be deposited on that day.

After the Treasurer of Finance of DINPERINDAG of Banyumas Regency receives a report from each market admin, the Treasurer of Finance of DINPERINDAG of Banyumas Regency will create a billing code and then send it to the admin of each market in Banyumas Regency. The billing code is generated by the Treasurer of Finance through the Satria Keuangan application. The billing code is used as an introduction to make deposits to the Regional Treasury through Bank Jateng. The admin of each market must have a billing code that has been given by the Treasurer of Finance when making deposits to the Regional Treasury through Bank Jateng. After the billing code is deposited by the admin of each market to Bank Jateng, Bank Jateng will input the billing code and the system will automatically appear the bill details. The market admin will deposit money according to the bill from the Bank of Central Java. Then, the Bank of Central Java will issue a proof of payment or deposit receipt slip that will be given to the admin of each market. Admins from each market will receive proof of payment and will save in their respective files. The proof of payment or deposit receipt slip received serves as a valid proof of payment. Bill data from each market will automatically be written paid when the market admin has made a deposit or payment to the Regional Treasury through Bank Jateng. If there is a delay in the retribution deposit, no fine will be imposed, only a bill will appear that must be paid.

5 Conclusion

Based on the discussion on the procedure of market service retribution revenue, it can be concluded that:

1. DINPERINDAG of Banyumas Regency does not have an appropriate flowchart. Flowchart explaining the process of receiving market levy revenue in Banyumas Regency.
2. There was a delay in the deposit of market service retribution by market collectors on Monday to Friday. Not only that, delays also occur on Saturdays because Bank Jateng only operates half a day. Delays are not subject to fines, but there will be payment receivables that must be paid.
3. The process of collecting and paying market levies from traders to market collectors

is still done manually. One of the problems that can arise is the weakness in implementing internal control over the nominal amount.

4. The process of inputting or processing letter data from deposits into the Satria Banyumas application was delayed due to server problems or inaccessibility. As a result, it has to wait for a long time and cannot be ascertained.

6 Suggestions

Based on the discussion and conclusion above, there are several suggestions that are expected to be useful for streamlining market retribution, namely as follows:

1. DINPERINDAG of Banyumas Regency has no *flowchart* suitable for the procedure of receiving market service fees. Therefore, the author provides a *flowchart* according to the recommendations that the author has written. To reduce errors and fraud, each section needs to create a Standard Operating Procedure (SOP).
2. DINPERINDAG of Banyumas Regency tries to ensure that all traders pay market levies quickly and according to the regulations so that there are no delays and errors.
3. DINPERINDAG of Banyumas Regency advises traders to use digital payment systems such as *Quick Response Code Indonesian Standard* (QRIS) for market retribution payments. The aim is to create a payment system that is efficient, effective and safe in transactions.
4. DINPERINDAG of Banyumas Regency needs a backup server to prevent delays in the input process that could risk the accumulation of market retribution reports.

References

- [1] Batoebara, M. U. (2016). Implementation of Market Retribution Policy in Supporting Regional Original Revenue (PAD). *UNDHAR Medan Public Journal*, I(1), 46-57. <https://jurnal.dharmawangsa.ac.id/index.php/jupublik/article/viewFile/295/289>
- [2] Budianas. (2013). Accounting Information System for Revenue and. *Emba Journal*, 1(9).
- [3] Istanti, E. (2020). Evaluation of internal control procedures over accounts receivable at pt sps (depo gedangan). *Scientific Journal of Accounting*, 1(1), 1-7.
- [4] Leasiwal, D., Laloma, A., & Palar, N. (2017). Implementation of Market Retribution Management Policy in Supporting Regional Original Revenue in Morotai Island Regency (A Study in the Office of Perindakop and UMKM). *Journal of Public Administration*, 4(49), 1-7. <https://ejournal.unsrat.ac.id/index.php/JAP/article/viewFile/18439/17967>
- [5] Lestari, A., Coyanda, J. R., & Dasrial, D. (2016). Online Goods Auction Information System at Pt. Pegadaian (Persero) Market 26 Ilir Branch Service Unit Palembang. *Scientific Journal of Global Informatics*, 6(1), 8-12. <https://doi.org/10.36982/jiig.v6i1.9>
- [6] Murniati, S., & Kasasih, D. (2017). Analysis of Contribution and Effectiveness of Market Service Retribution Revenue to Local Revenue of Palembang City. *Competitive Journal*, 6(1), 85-109.
- [7] Priatna, A. (2020). Market Levy Revenue in Increasing Regional Original Revenue of Bandung Regency. *Journal of Chemical Information and Modeling*, 53(9), 1689-1699.

- [8] Sumurung, M. C. P., Ilat, V., & Walandouw, S. K. (2015). Control Analysis of Cash Receipts and Expenditures at Pt. Manado Media Grafika Control Analysis of Cash Receipts and Payments on Pt. Manado Media Grafika. Control Analysis of Receipts ... EMBA Journal, 259(4), 259-268.
- [9] Suwarni, W. O. (2022). Its Contribution to Local Original Revenue (Case Study at the Buton Regency Trade Office). 1, 1-17.
- [10] Toduho, D. A. M., Saerang, D. P. E., & Elim, I. (2014). Market Retribution Revenue in an Effort to Increase Regional Original Revenue of Tidore Islands City. Journal of Economic Research, Management, Business and Accounting, 2(2), 1090-1103.